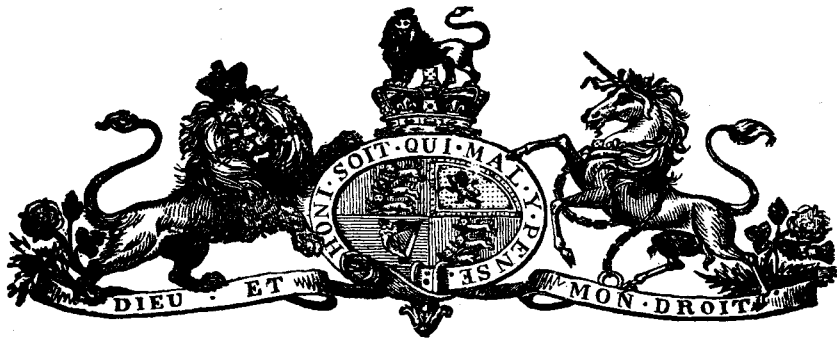


T A S M A N I A .



1880.

ANNO QUADRAGESIMO-TERTIO

VICTORIÆ REGINÆ,

No. 11.



AN ACT to alter the Duties of Customs. A.D. 1880.  
[26 February, 1880.]

**W**HEREAS it is expedient to alter the Duties of Customs : PREAMBLE.  
Be it therefore enacted by His Excellency the Governor of *Tasmania*,  
by and with the advice and consent of the Legislative Council and  
House of Assembly, in Parliament assembled, as follows :—

**1** On and after the Fourteenth day of *January*, one thousand eight hundred and eighty, there shall be raised, levied, collected, and paid Duties on certain goods.  
upon the importation into *Tasmania* of the several articles, goods, wares, and merchandise mentioned in the Schedule (1) to this Act the several duties therein set forth ; and where duty shall be payable *ad valorem*, such duty shall be calculated on the true and real value at the port of entry in this Colony.

**2** Upon all articles, goods, wares, and merchandise not otherwise Duties on other goods.  
charged with any duty of Customs, except the articles, goods, wares, and merchandise mentioned in the Schedule (3), there shall be paid, levied, collected, and raised a duty of Ten Pounds for every One hundred Pounds on the true and real value thereof at the Port of entry in this Colony.

**3** All such articles, goods, wares, and merchandise as may be or were Articles landed or in bonding warehouse on 14 Jan., 1880, subject to altered duties.  
in any bonding warehouse on and after the Fourteenth day of *January*, 1880, or as may be entered to be landed on or after that day, shall be deemed to have been imported within the meaning of this Act, and shall be subject and liable to the duties hereby imposed.

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Where *ad valorem*  
duty payable  
invoice to be  
produced.

**4** If the goods in any entry inwards be liable to pay duty according to the value thereof at the port of entry in this Colony, the importer or his agent shall produce to the Collector the genuine invoice or other account of such goods received by such importer or his agent, and make a declaration in the form in the Schedule (2), which declaration shall be subscribed by such importer or agent in the presence of the Collector.

Every person who makes any such declaration falsely shall be liable to a penalty not exceeding Fifty Pounds.

The Collector shall seal the invoice produced to him with such seal as the Colonial Treasurer may approve, and shall return such invoice so sealed to the importer or his agent; and it shall be lawful for any person who may purchase the goods mentioned in such invoice, and to whom the importer may have produced or exhibited any document purporting to be the invoice thereof, to demand from such importer or his agent the perusal of the sealed copy of such invoice; and if such importer or his agent shall refuse to allow the perusal of such sealed invoice, or to furnish a true copy thereof, he shall be liable to a penalty not exceeding Fifty Pounds.

Value of goods.

**5** In all cases where goods are liable to pay duty according to the true and real value of such goods, such value shall, subject to the provisions of this Act, *prima facie* be understood to be the price or sum paid for such goods as shown by the invoice thereof, exclusive of freight and charges, and the value of any case, cask, or covering in which such goods are contained with Twelve and a half *per centum* added to such price or sum. Any trade discount appearing upon the face of such invoice to have been allowed to the importer of any goods shall not be considered as part of the value of such goods, but any other discount or allowance shall be deemed to be part of such value.

Detention of  
goods for under-  
value.

**6** If, upon the examination of any goods entered for duty which are chargeable with duty upon the value thereof, it appears to the Collector that such goods are not valued according to the true and real value thereof as hereinbefore mentioned, or that they are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as described in the entry, it shall be lawful for the Collector to detain the same, in which case he shall forthwith give notice in writing to the person entering the same of the detention of such goods and of the value thereof as estimated by such Collector, by delivering such notice either personally or by post to such person addressed to him at his place of abode as stated in his entry; and the Collector shall, within seven days after the detention of such goods, determine either to deliver such goods on the entry of such person or to retain the same for the use of the Crown, in which latter case he shall cause the value at which the goods were so entered, together with an addition of Five Pounds *per centum* and the duties already paid on such entry, to be paid to the person entering the same in full satisfaction for such goods, or may permit such person on his application for that purpose to amend such entry at such value and on such terms as he may direct; and if the Collector retains such goods he shall dispose of them by public auction for the benefit of the Crown, and if the proceeds arising therefrom in case of sale exceed the sums so paid and all charges incurred by the Collector, one moiety of such surplus shall be applied by the Colonial Treasurer in such manner as the Governor in Council may approve, and the other moiety shall be accounted for, paid, and carried to account as Duties of Customs under the direction of the Colonial Treasurer.

Service of  
notice in case  
of detention.

In case of sale  
of goods, how  
proceeds to be  
applied.

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**7** In order to assist the Collector in ascertaining the value of goods liable to pay duty according to the value thereof, the Colonial Treasurer may appoint one or more persons to act as "Experts" at any port or place in assessing the true and real value of such goods after the entry thereof: And every such Expert shall, before he shall commence to act as such, make and subscribe before the Collector, who is hereby empowered to administer the same, or some Justice of the Peace, an oath in the following form; that is to say,—

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Licence may be granted to "Experts" for valuation of goods.

I swear that, whenever I may be called upon to assist the Collector or other officer of Customs in assessing the value of goods liable to pay duty according to the value thereof, I will assess such value truly, to the best and utmost of my knowledge and judgment. So help me God.

And the fees to be paid by the Collector to every such Expert for each examination shall not be more than Ten Guineas nor less than One Guinea, in proportion to the quantity and value of the goods for the valuation of which his services may have been required.

Where in any case any Expert shall assess the true and real value of such goods to be more than the amount declared by the importer to be the true and real value thereof, or where no invoice or other account of such goods shall be produced by the importer as hereinbefore required and the Expert shall assess the value of such goods, the fee payable to such Expert shall be paid by the importer in the same manner as the duties of Customs upon such goods are payable and recoverable.

**8** Notwithstanding anything contained in the Twenty-sixth Section of *The Customs Act*, it shall not be lawful to land any Sheep or Cattle without report or entry, except at such authorised landing-places as may be appointed by the Governor in that behalf.

Provision as to landing Sheep or Cattle.

In any case where Sheep or Cattle shall have been landed without report or entry, the vessel from which such Sheep or Cattle have been landed may be detained by the Collector of Customs until all Duties in respect of such Sheep or Cattle have been paid to him; and in the event of such Duties not being paid within One month from such landing, every such vessel shall be forfeited.

The Duties hereby imposed in respect of Sheep and Cattle shall be payable immediately on importation, and the provisions of *The Customs Act* as to bonding goods shall not apply to any such Sheep or Cattle.

Sheep and Cattle not to be bonded.

**9** A drawback of Sixpence per hundred Pounds shall be paid to any person exporting Malt made from imported Barley: Provided that such person shall prove to the satisfaction of the Collector of Customs that he has, within the period of Three months before the date of such exportation, actually paid the duty of Tenpence per hundred Pounds upon the importation of the Barley from which such Malt was made.

Drawback on Malt.

**10** The articles, goods, wares, and merchandise set forth in the Schedule (3) shall, unless the same are packed with goods liable to duty, be exempt from the payment of any Customs' Duties.

Exemptions.

**11** If any goods hereinafter enumerated or described are imported or brought into *Tasmania*, then and in every such case such goods shall be forfeited, and shall be destroyed or otherwise disposed of as the Colonial Treasurer may direct:—

Importation of Spirits and Tobacco restricted.

Spirits (not being perfumed or medicinal spirits), unless in ships of Fifty tons burden at least, and in casks or other vessels capable

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of containing liquids, each of such casks or other vessels being of the size or content of fourteen gallons at least, and duly reported, or in glass bottles or stone bottles packed in casks or cases, and being really part of the cargo of the importing ship, and duly reported :

Snuff or Tobacco, unless in ships of Fifty tons burden at least, and in whole and complete packages, each containing not less than Sixty lbs. net weight, and not containing any other goods, and unless into such ports as are or may be approved by the Governor in Council for the importation and warehousing of Tobacco :

25 Vict. No. 3.

anything contained in the Twenty-third, One hundred and twenty-fourth, and One hundred and twenty-fifth Sections of *The Customs Act* to the contrary notwithstanding.

All spirits under proof to be charged as proof.

**12** Notwithstanding anything contained in Section 18 of "The Customs Act," all spirits under proof according to *Sykes's* hydrometer shall be charged with duty as if the same were hydrometer proof.

Drawbacks allowed

**13** There shall be allowed upon the exportation of all articles and goods imported into the Colony and enumerated in the Schedule (4), a drawback of the duty paid thereon ; provided that proof be made to the satisfaction of the Collector that the full duties due on importation have been paid.

No drawback unless the duty amounts to £5.

**14** No drawback shall be allowed on any articles or goods entered for drawback unless the duty on any one of such articles or goods amounts to Five Pounds, and unless such articles or goods are shipped in unbroken packages as originally imported, within One year from the day of the importation thereof.

Drawback under certain restrictions upon articles imported by Visitors.

**15** Notwithstanding anything to the contrary contained in this or any other Act, a drawback of the whole amount of duty paid on the importation into this Colony by Visitors of Carriages, Pianofortes, Musical Instruments, and Sewing Machines, imported expressly for their own private use, may be paid to the person importing the same, or to his duly authorised agent, on the re-shipment of the same for exportation, subject to the following restrictions :—

Such re-shipment shall be made within Six months from the date of the Inward entry at the Custom House of the article so re-shipped.

The Collector shall be satisfied that such articles or any of them were imported expressly for the private use of the Importer, and that the full duty upon the article or goods so re-shipped was paid upon the importation thereof.

Drawback on the exportation of Silver Plate imported for owner's use.

**16** A drawback of the whole amount of duty paid on the importation into this Colony of Silver Plate imported by the owner for his own use, may be paid to such owner or his agent on the re-shipment of the same for exportation, whenever the same shall take place, anything contained in this or any other Act to the contrary notwithstanding : provided such owner or his agent proves to the satisfaction of the Collector that the full duty on such Silver Plate was paid on the importation thereof.

The provisions herein contained shall be applicable to Silver Plate imported into this Colony before the commencement of this Act on which duty was paid upon the importation thereof.

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**17** The Colonial Treasurer shall lay before the House of Assembly as soon as may be full particulars of every case in which drawback has been paid under the last two preceding Sections.

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Particulars to be laid before Parliament.

**18** There shall be allowed upon the exportation of Hats manufactured in this Colony, from felt, silk, or any other material, Four Shillings per dozen: Provided that the allowance shall not be made on less than Ten dozen exported at any one time, and shall not be continued longer than the year 1883.

Allowance on exportation of Hats manufactured in this Colony.

**19** All goods liable to pay duty according to the value thereof, which shall be deposited or secured in any warehouse under *The Customs Act*, shall be subject to a charge of Sixpence per package for the receipt thereof into such warehouse and rent at the rate of Twopence per week, which sums shall be payable for every Twenty-five Pounds of the value thereof, and the like amount for every sum less than Twenty-five Pounds, anything contained in Section Nine of *The Customs Act* and the Schedule to *The Customs Amendment Act* to the contrary notwithstanding.

Warehouse charges on goods liable to duty according to value.

25 Vict. No. 3.  
34 Vict. No. 8.

**20** There shall be allowed a sum of Two Pounds Ten Shillings for every ton net weight of Jam upon the exportation thereof, if manufactured in the Colony and packed in jars or tins only, in any quantity not less than one ton at any one time, if the exporter or manufacturer shall, by declaration in such form as the Collector may prescribe, declare that the same was manufactured within one year before export; and any person making such declaration falsely in any particular shall forfeit and pay a penalty of not less than One hundred Pounds.

Allowance on exportation of Jam.

The exporter or manufacturer shall give notice in writing to the Collector of his intention to pack Jam for export; and upon the receipt of such notice the Collector, or an officer of Customs appointed by him for such purpose, shall view such Jam, and seal the case or cases in which such Jam is packed.

**21** Wines and Malt Liquors may be converted into Vinegar in bond, under such regulations as the Governor may approve, and thereupon such Wines or Malt Liquors shall be liable to the duty on Vinegar only.

Wines and Malt Liquor may be converted into Vinegar.

**22** The word "Importer," used in this or any other Act relating to the Customs, is hereby declared to apply to and include any owner or other person for the time being possessed of or beneficially interested in any goods imported into this Colony, from the time of the importation thereof until they shall, on payment of the duties thereon or otherwise, be duly delivered or discharged from the custody or control of the Customs.

Application of term "Importer."

**23** Any entry inwards of Liquor for home consumption, made pursuant to the Law for the time being in force for the regulation of the Customs in this Colony, if made by any person not being the holder of a Wholesale Licence or Public-house Licence under *The Licensing Act*, shall be valid and effectual if the person making such entry declares before the Collector that the Liquor so entered is for the private use of the person importing the same, anything contained in the Eighth Section of the said Act to the contrary notwithstanding; and any person who wilfully makes any such declaration falsely shall be liable to a penalty not exceeding Fifty Pounds.

Entry of Liquor at Customs for home consumption.

False declaration.

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No such entry shall be made by any such person of any Wines exceeding One pipe, or of any Spirits exceeding Thirty-five gallons, or of Malt Liquor exceeding Fifty-five gallons.

Regulations.

**24** The Governor in Council may, from time to time, make, alter, and revoke regulations for any of the purposes of this Act, and any such regulations may prescribe penalties not exceeding Fifty Pounds for the breach thereof. All such regulations shall be published in the *Gazette*, and shall take effect from a date to be named therein, and after such date shall have the force of law as if the same had been inserted in this Act.

Forms in  
Schedule to  
25 Vict. No. 3,  
may be varied.

**25** In order to carry out the provisions of this Act, the Forms contained in the Schedule to *The Customs Act* may be altered and varied in such manner as the Governor may approve.

25 Vict. No. 3,  
incorporated.

**26** Save so far as the same is hereby altered, *The Customs Act* shall be deemed and taken to be incorporated herewith.

Interpretation.

**27** In this Act "Collector" and "Collector of Customs" includes every proper Officer of Customs.

Repeal.

**28** The Acts set forth in the Schedule (5) are hereby repealed, except as to anything duly done before the Fourteenth day of *January*, 1880, and except so far as relates to any arrears of duty, and except so far as may be necessary for the purpose of supporting or continuing any proceeding heretofore taken or to be taken after the commencement of this Act; and all things done under the authority or in pursuance of any Act hereby repealed shall nevertheless be valid and effectual.

Short title.

**29** This Act may be cited as "The Customs Duties Act, 1880."

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 SCHEDULE.
 

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## (1.)

## TABLE OF DUTIES.

Acid, Tartaric .....	4d. per lb.
Agricultural and Horticultural Tools and Implements—	
Agricultural Machinery .....	} 5 per cent. <i>ad valorem</i> .
Cart and Carriage Axles, Arms, and Boxes .....	
Chaff-cutters .....	
Forks .....	
Hoes .....	
Rakes .....	
Shovels .....	
Spades .....	
Almonds .....	2d. per lb.
Alum .....	½d. per lb.
Anvils .....	10 per cent. <i>ad valorem</i> .
Architraves made of wood .....	20 per cent. <i>ad valorem</i> .
Apparel of all kinds .....	10 per cent. <i>ad valorem</i> .
Arrowroot .....	2d. per lb.
Axe Handles .....	10 per cent. <i>ad valorem</i> .
Bacon .....	2d. per lb.
Bags, Gunny, and all other Bags manufactured from Hemp, Jute, or Cotton .....	½d. each.
Bags, Wool .....	4d. each.
Bagging, manufactured from Hemp, Jute, and Grey Calicoes ...	10 per cent. <i>ad valorem</i> .
Barley, Patent .....	10 per cent. <i>ad valorem</i> .
Barley, Pearl .....	½d. per lb.
Barley, Scotch .....	¾d. per lb.
Basketware and Wickerware, lined or unlined .....	10 per cent. <i>ad valorem</i> .
Beef .....	1s. 6d. per 100 lbs.
Bellows, Blacksmiths' .....	10 per cent. <i>ad valorem</i> .

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Biscuits of every description .....	10 per cent. <i>ad valorem</i> .
Blacking .....	10 per cent. <i>ad valorem</i> .
Blankets .....	10 per cent. <i>ad valorem</i> .
Blue .....	2d. per lb.
Bluestone .....	½d. per lb.
Boards, Planed, of every description, including tongued and grooved .....	5s. per 100 superficial feet.
Boilers, Cast Iron .....	10 per cent. <i>ad valorem</i> .
Packages containing less than 28 lbs. to pay duty as if weighing 28 lbs.	
Boots, Shoes, and Goloshes .....	10 per cent. <i>ad valorem</i> .
Bran .....	10d. per 100 lbs.
Bricks, Bath .....	9d. per cwt.
Bricks, Building .....	5 per cent. <i>ad valorem</i> .
Brooms, Hair, and all other Brooms .....	10 per cent. <i>ad valorem</i> .
Broom Handles .....	10 per cent. <i>ad valorem</i> .
Buckets .....	3d. each.
Butter .....	2d. per lb.
Candles .....	2d. per lb.
Caps of every description .....	10 per cent. <i>ad valorem</i> .
Carriages on Two wheels and springs, intended to be drawn by cattle on ordinary roads .....	£5 each.
Carriages on Four wheels and springs, intended to be drawn by cattle on ordinary roads .....	£10 each.
Carpets and Carpeting of every description .....	10 per cent. <i>ad valorem</i> .
Castings, Rough Iron .....	1s. per cwt. gross.
Cattle .....	£1 10s. per head.
Cements, Mineral .....	9d. per cwt.
Chalk .....	9d. per cwt.
Cheese .....	2d. per lb.
Chicory .....	4d. per lb.
Chimney Pots, Earthenware .....	9d. per cwt.
Chinaware of every description .....	10 per cent. <i>ad valorem</i> .
Chocolate .....	3d. per lb.
Cider .....	6d. per gallon.
Cigars and Cigarettes .....	5s. per lb.
Cigars, destroyed, for Sheepwash .....	3d. per lb.
Clocks of every description .....	10 per cent. <i>ad valorem</i> .
Cloth of every description not otherwise enumerated .....	10 per cent. <i>ad valorem</i> .
Coals .....	1s. per ton.
Cocoa .....	3d. per lb.
Coffee, Green .....	3d. per lb.
Coffee, Roasted or Ground .....	4d. per lb.
Coke .....	1s. per ton.
Confectionery and Ornaments for Confectionery .....	10 per cent. <i>ad valorem</i> .
Copperas .....	½d. per lb.
Crockeryware of every description .....	10 per cent. <i>ad valorem</i> .
Cutlery of every description (except Sheep Shears) .....	10 per cent. <i>ad valorem</i> .
Drapery of every description not otherwise enumerated .....	10 per cent. <i>ad valorem</i> .
Doors made of wood .....	20 per cent. <i>ad valorem</i> .
Drugs, Druggists' and Apothecaries' Wares and Chemicals of every description, not otherwise charged or otherwise exempted from duty .....	10 per cent. <i>ad valorem</i> .
Earthenware of every description .....	10 per cent. <i>ad valorem</i> .
Feathers of every description .....	10 per cent. <i>ad valorem</i> .
Fencing, Iron .....	9d. per cwt.
Fish, packed in tin .....	10 per cent. <i>ad valorem</i> .
Fish, dried .....	1d. per lb.
Fish, pickled, in barrels or kegs .....	10 per cent. <i>ad valorem</i> .
Flour, Wheaten .....	1s. per 100 lbs.
Flour, Corn .....	10 per cent. <i>ad valorem</i> .
Forfar, and Grey Calicoes .....	10 per cent. <i>ad valorem</i> .
Fork Handles .....	10 per cent. <i>ad valorem</i> .
Fruits, dried .....	2d. per lb.
Furniture manufactured of wood .....	10 per cent. <i>ad valorem</i> .
Furs of every description .....	10 per cent. <i>ad valorem</i> .
Galvanized Iron and Zinc, whether Sheet, Piping, Ridge Caps, or Spouting .....	10 per cent. <i>ad valorem</i> .
Ginger .....	4d. per lb.
Glass—Plate, Crown, Sheet, and Glass of every description, except Glassware .....	10 per cent. <i>ad valorem</i> .
Glassware of every description .....	10 per cent. <i>ad valorem</i> .
Gloves, Kid, of every description and all other Gloves manufactured from Skins .....	10 per cent. <i>ad valorem</i> .
Glue .....	1d. per lb.
Grain—	
Barley .....	} 10d. per 100 lbs.
Beans .....	
Maize .....	
Oats .....	
Pease .....	
Pulse .....	
Wheat and Grain of every description .....	

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Grindery of all kinds.....	10 per cent. <i>ad valorem</i> .
Grindstones .....	9 <i>d</i> . per cwt.
Groats, Patent .....	10 per cent. <i>ad valorem</i> .
Guns and Fowling-pieces .....	10 per cent. <i>ad valorem</i> .
Gunpowder, for blasting purposes .....	1 <i>d</i> . per lb.
Gunpowder, all other kinds .....	6 <i>d</i> . per lb.
Haberdashery and Millinery, of all kinds.....	10 per cent. <i>ad valorem</i> .
Hams .....	2 <i>d</i> . per lb.
Hardware of every description, Mixed Metals, Brass, Copper, or other Metal.....	10 per cent. <i>ad valorem</i> .
Harmoniums .....	10 per cent. <i>ad valorem</i> .
Hats of every description .....	10 per cent. <i>ad valorem</i> .
Harness of every description .....	10 per cent. <i>ad valorem</i> .
Hides and Skins dressed in any manner .....	10 per cent. <i>ad valorem</i> .
Hollowware of Iron only .....	10 per cent. <i>ad valorem</i> .
Hops .....	2 <i>d</i> . per lb.
Hosiery of every description .....	10 per cent. <i>ad valorem</i> .
Jewellery of Gold or Silver, whole or part .....	12½ per cent. <i>ad valorem</i> .
Jewellery and Fancy Goods and Trinkets of every description not otherwise enumerated.....	12½ per cent. <i>ad valorem</i> .
Lamp Black.....	¼ <i>d</i> . per lb.
Lamps of all kinds .....	10 per cent. <i>ad valorem</i> .
Lard .....	2 <i>d</i> . per lb.
Lead, Milled, Sheet, or Piping.....	2 <i>s</i> . 6 <i>d</i> . per cwt.
Lead, Red .....	¼ <i>d</i> . per lb.
Lead, White .....	¼ <i>d</i> . per lb.
Liquorice .....	2 <i>d</i> . per lb.
Leather, and all goods manufactured therefrom in whole or in part not otherwise enumerated.....	10 per cent. <i>ad valorem</i> .
Linseed .....	¼ <i>d</i> . per lb.
Linseed Meal .....	¼ <i>d</i> . per lb.
Macaroni .....	2 <i>d</i> . per lb.
Machines, Sewing, of every description.....	10 per cent. <i>ad valorem</i> .
Machinery of every description not otherwise enumerated.....	5 per cent. <i>ad valorem</i> .
Maizena .....	10 per cent. <i>ad valorem</i> .
Malt .....	1 <i>s</i> . per bushel
Malt Liquors—	
Ale of all sorts, in wood .....	} 9 <i>d</i> . per gallon.
Beer of all sorts, in wood .....	
Porter of all sorts, in wood .....	
Ale of all sorts, in bottle .....	} 1 <i>s</i> . 3 <i>d</i> . per gallon.
Beer of all sorts, in bottle .....	
Porter of all sorts, in bottle .....	
Six reputed quarts or one dozen reputed pints to be taken as a gallon	
Manufactures of Cotton, Linen, Wool, and Calico, not otherwise enumerated .....	10 per cent. <i>ad valorem</i> .
Matches, Lucifer.....	1 <i>s</i> . per cubic foot.
Matting of every description and manufacture .....	10 per cent. <i>ad valorem</i> .
Mill Stones .....	5 per cent. <i>ad valorem</i> .
Molasses .....	3 <i>s</i> . 6 <i>d</i> . per cwt.
And so in proportion for any greater or less quantity than one cwt. not being less than 28 lbs.	
Mouldings made of Wood .....	20 per cent. <i>ad valorem</i> .
Mop Handles .....	10 per cent. <i>ad valorem</i> .
Musical Instruments of every description .....	10 per cent. <i>ad valorem</i> .
Mustard .....	2 <i>d</i> . per lb.
Mutton .....	1 <i>s</i> . 6 <i>d</i> . per 100 lbs.
Nails, Iron, except Screw Nails .....	2 <i>s</i> . 6 <i>d</i> . per cwt. gross.
Packages containing less than 28 lbs. to pay duty as if weighing 28 lbs.	
Nuts and Bolts, Iron.....	2 <i>s</i> . 6 <i>d</i> . per cwt.
Packages containing less than 28 lbs. to pay duty as if weighing 28 lbs.	
Oatmeal .....	¼ <i>d</i> . per lb.
Oils, Medicinal .....	10 per cent. <i>ad valorem</i> .
Oils of all kinds (except Fish Oils, Medicinal Oils, and Per- fumed Oils) .....	1 <i>s</i> . per gallon.
Oilcloth, Oil-baize, Linoleum, and other similar manufactures	10 per cent. <i>ad valorem</i> .
Oilmen's Stores of all kinds, except Pickles, Sauces, and Oils....	10 per cent. <i>ad valorem</i> .
Organs and Cabinet Organs .....	10 per cent. <i>ad valorem</i> .
Ovens, Camp .....	2 <i>s</i> . 6 <i>d</i> . per cwt. gross.
Packages containing less than 28 lbs. to pay duty as if weighing 28 lbs.	
Paints of every description .....	¼ <i>d</i> . per lb.
Paper, printed, not being Books, but including Printed Bags....	10 per cent. <i>ad valorem</i> .
Paper, Printing .....	10 per cent. <i>ad valorem</i> .
Paper, Wrapping, of every description, without printing thereon	10 per cent. <i>ad valorem</i> .
Paper, Glass and Sand .....	10 per cent. <i>ad valorem</i> .
Paper, uncut, for manufacturing purposes, without printing thereon .....	5 per cent. <i>ad valorem</i> .



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Paper, Room .....	10 per cent. <i>ad valorem</i> .
Paper Bags, without printing thereon .....	5 per cent. <i>ad valorem</i> .
Peas, Split .....	½ <i>d.</i> per lb.
Pepper, Black.....	2 <i>d.</i> per lb.
Pepper, all other, except Black Pepper .....	4 <i>d.</i> per lb.
Perfumery and Perfumed Oils .....	10 per cent. <i>ad valorem</i> .
Perry.....	6 <i>d.</i> per gallon.
Photographs .....	10 per cent. <i>ad valorem</i> .
Pianofortes .....	10 per cent. <i>ad valorem</i> .
Pictures of every description.....	10 per cent. <i>ad valorem</i> .
Pickles, in bottle, reputed quarts.....	3 <i>s.</i> per dozen.
Pickles, in bottle, reputed pints .....	2 <i>s.</i> per dozen.
Pistols .....	10 per cent. <i>ad valorem</i> .
Plate and Platedware, Gold and Silver, of every description.....	12½ per cent. <i>ad valorem</i> .
Plaster of Paris .....	9 <i>d.</i> per cwt.
Preserves .....	10 per cent. <i>ad valorem</i> .
Pots, Iron.....	10 per cent. <i>ad valorem</i> .
Packages containing less than 28 lbs. to pay duty as if weighing 28 lbs.	
Retorts, Iron .....	1 <i>s.</i> per cwt. gross.
Rice .....	½ <i>d.</i> per lb.
Rope and Cordage of every description, except Galvanized Iron Wire Rope .....	1 <i>s.</i> 6 <i>d.</i> per cwt.
Rugs, Cotton .....	10 per cent. <i>ad valorem</i> .
Rugs, Hearth, of every description.....	10 per cent. <i>ad valorem</i> .
Rugs, Woollen, of every description .....	10 per cent. <i>ad valorem</i> .
Sacks, Corn .....	¾ <i>d.</i> each.
Saddlery of every description .....	10 per cent. <i>ad valorem</i> .
Sago .....	2 <i>d.</i> per lb.
Salt and Saltpetre .....	1 <i>s.</i> 6 <i>d.</i> per cwt.
Sashes made of wood.....	20 per cent. <i>ad valorem</i> .
Sauces, in bottle, reputed pints.....	3 <i>s.</i> per dozen.
Sauces, in bottle, reputed half-pints.....	2 <i>s.</i> per dozen.
And so in proportion for any greater or less quantity than a dozen reputed quarts, pints, or half-pints.	
Screw Nails .....	10 per cent. <i>ad valorem</i> .
Seeds—	
Canary .....	½ <i>d.</i> per lb.
Hemp .....	½ <i>d.</i> per lb.
Rape .....	½ <i>d.</i> per lb.
Sheep or Lambs .....	1 <i>s.</i> 6 <i>d.</i> per head.
Sheep Shears .....	10 per cent. <i>ad valorem</i> .
Shot .....	1 <i>d.</i> per lb.
Silks, Satins, and Velvets, of every description .....	10 per cent. <i>ad valorem</i> .
Skirtings made of wood .....	20 per cent. <i>ad valorem</i> .
Snuff .....	5 <i>s.</i> per lb.
Snuff, destroyed, for sheepwash .....	3 <i>d.</i> per lb.
Soap, Perfumed and Fancy .....	3 <i>d.</i> per lb.
Soap, not being Perfumed or Fancy .....	1 <i>d.</i> per lb.
Soda, Carbonate of .....	1 <i>d.</i> per lb.
Soda Crystals .....	½ <i>d.</i> per lb.
Spade Handles.....	10 per cent. <i>ad valorem</i> .
Spices of all kinds .....	4 <i>d.</i> per lb.
Spirits—	
Brandy .....	} 12 <i>s.</i> per gallon. No allowance for under proof.
Cordials and all other Liquors or Strong Waters .....	
Geneva .....	
Gin.....	
Rum .....	
Whisky .....	
And so in proportion for any greater or less quantity than a gallon, not being less than one thirty-second part of a gallon.	
All Spirits under proof to pay Duty as if proof.	
Spirits, Methylated and other unfit for human consumption, taken as proof .....	3 <i>s.</i> per gallon.
And so in proportion for any quantity not less than one-sixth of a gallon.	
Spirits, Perfumed .....	18 <i>s.</i> per gallon.
Spirits of Tar .....	6 <i>d.</i> per gallon.
Stationery, Envelopes, Fancy Paper, and Writing Paper of every description, not otherwise enumerated.....	10 per cent. <i>ad valorem</i> .
Statuary .....	10 per cent. <i>ad valorem</i> .
Suet .....	3 <i>s.</i> per 100 lbs.
Sulphur .....	½ <i>d.</i> per lb.
Starch .....	1 <i>d.</i> per lb.
Sugar Candy .....	1 <i>d.</i> per lb.
Sugar, Crushed .....	1 <i>d.</i> per lb.
Sugar, Loaf .....	1 <i>d.</i> per lb.
Sugar, all other kinds .....	6 <i>s.</i> per cwt.
And so in proportion for any greater or less quantity than one cwt. not being less than 28 lbs.	
Tallow .....	3 <i>s.</i> per 100 lbs.

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Tapioca .....	2d. per lb.
Tea .....	6d. per lb.
Tiles, Flooring.....	9d. per cwt.
Tiles, Kiln .....	9d. per cwt.
Timber in Log.....	1s. per 100 super. feet.
Timber, Sawn, 3 inches and over.....	1s. per 100 super. feet.
Timber, Sawn, under 3 inches .....	2s. 6d. per 100 super. feet.
Tobacco .....	3s. per lb.
Tobacco, destroyed, for Sheepwash .....	3d. per lb.
Tools, Boring and Edge, not otherwise enumerated.....	10 per cent. <i>ad valorem</i> .
Toys .....	10 per cent. <i>ad valorem</i> .
Tubs .....	3d. each.
Turpentine .....	1s. per gallon.
Tweeds of every description.....	10 per cent. <i>ad valorem</i> .
Twine of every description .....	1d. per lb.
Varnish and Polish of all kinds .....	1s. 6d. per gallon.
Vermicelli.....	2d. per lb.
Vinegar.....	6d. per gallon.
Wadding .....	10 per cent. <i>ad valorem</i> .
Walnuts and other Nuts .....	2d. per lb.
Watches of every description .....	12½ per cent. <i>ad valorem</i> .
Wax Vestas .....	3s. per cubic foot.
Whiting .....	9d. per cwt.
Whips and Whipthongs .....	10 per cent. <i>ad valorem</i> .
Wines—	
Wine in wood .....	4s. per gallon.
Wine in bottle .....	6s. per gallon.
Six reputed quarts or one dozen reputed pints to be taken as a gallon.	
Works of Art.....	10 per cent. <i>ad valorem</i> .
All goods subject to Duty by cubic measure to be measured outside the package, and all packages of and under half a cubic foot to pay Duty as if half a cubic foot, and all packages over half a cubic foot but not exceeding one cubic foot to pay Duty as if one cubic foot.	
All goods, except Sugars and Molasses, subject to Duty at per hundred pounds, or per hundredweight, or per ton, to pay Duty on gross weight, and on fractional parts of a quarter of a hundred pounds as if twenty-five pounds, or of a quarter of a hundredweight as if twenty-eight pounds, and so in proportion.	
No allowance in weight or measure to be made for exempt articles used in packing goods subject to Duty.	
All goods not enumerated in Schedules Numbers 1 and 3 to pay duty at the rate of Ten Pounds per cent. upon the value thereof.	
Goods sent to other places with the sanction of proper Officer of Customs, for repairs or renovation, to pay on return Ten Pounds per cent. on cost of such repair or renovation.	

(2.)

DECLARATION.

Port of \_\_\_\_\_ I, *A.B.*, do hereby declare that the Articles mentioned in the Entry, and contained in the packages [*here specifying the several packages, and describing the several marks and numbers, as the case may be,*] are of the true and real value of \_\_\_\_\_ at this Port.

Witness my hand this \_\_\_\_\_ day of \_\_\_\_\_ One thousand eight hundred and \_\_\_\_\_

*A.B.*

The above Declaration was signed the \_\_\_\_\_ day of \_\_\_\_\_ in the presence of \_\_\_\_\_

*C.D.*,  
Collector, or other principal Officer of Customs.

*Customs Duties.*

(3.)

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## TABLE OF EXEMPTIONS.

Acid, Carbolic.	Hay.
Acid, Citric.	Hemp and Jute, unmanufactured.
Acid, Muriatic.	Hides and Skins of every description, raw and unmanufactured.
Acid, Sulphuric.	Ice.
Anchors, Ships'.	Ingots, Sheets, or Plates of Copper, Brass, Bronze, and Zinc.
Animals, Living, of every description, except Cattle and Sheep.	Ink.
Arsenic, Crude.	Iron, Rod, Bar, Hoop, Sheet, Plate, and Pig.
Bags, empty, on proof to the Collector of Customs that they have been used in the export of Tasmanian Produce.	Kreosote, Crude.
Bark.	Lead, Pig.
Bells specially imported for Churches or for Chapels.	Lemons.
Binnacle Lamps, Ships'.	Lime, Carbolate of.
Board, Mill and Paste.	Lime, Chloride of.
Board, uncut Card.	Lime Juice.
Boat Oars.	Linseed Oil Cake.
Boats.	Logwood.
Bolts, Rod or Sheathing, of Copper or Yellow Metal.	Magazines, Reviews, and Pamphlets.
Bone Dust.	Manures of every description.
Bones.	Maps.
Bottles, not being fancy Bottles or Decanters, and being over one quarter pint imperial measure.	Marble in rough block.
Boxes, empty, on proof to the Collector of Customs that they have been used in the export of Tasmanian Produce.	Memorial Windows for Churches and Chapels.
Bridges, Iron.	Mould Boards.
Bristles, unmanufactured.	Moulds, Share.
Bulbs.	Music, printed.
Bullion.	Nails, of Yellow Metal or Copper.
Candle Cotton.	Newspapers.
Carriage Shafts, Spokes, Naves, and Felloes.	Oakum and Junk.
Cases, empty, on proof to the Collector of Customs that they have been used in the export of Tasmanian Produce.	Oil from the Whale Fisheries.
Casks, empty, on proof to the Collector of Customs that they have been used in the export of Tasmanian Produce.	Oranges.
Chain Cables of every description.	Ores of all kinds of Metals.
Charts.	Organs specially imported for Churches and Chapels.
Chloralum.	Passengers' Baggage and Cabin Fur- niture, except Musical Instruments and Plate, arriving in the Colony at any time within six months before or after the owner thereof; also Household Furniture and Effects arriving within six months before or after the owner thereof, the same having been in the owner's use for a period of not less than six months before the removal to Tasmania, such Furniture and Effects not being for sale.
Clay, Fire, unmanufactured.	Pine Apples.
Clay, Pipe, unmanufactured.	Pipes, Draining
Clocks specially imported for Churches or Chapels.	Pipes, Earthenware, for the conveyance of Water.
Cocoa Nuts.	Pipes, Iron, not being galvanised.
Coin.	Pitch.
Coir, unmanufactured.	Plants of every description.
Compasses, Ships'.	Poultry.
Corks.	Printed Books.
Cotton Waste.	Printing Presses.
Dead Eyes and Rings for Shipping pur- poses.	Printing Materials.
Dead Lights for Shipping purposes.	Produce of Tasmania, all Goods.
Dyewoods and Dyestuffs for manu- facturing purposes only.	Railway Plant, Rolling Stock, and all Material which may be applied to the construction or maintenance of Rai- ways or Tramways, and not including stationery or similar articles.
Felt for Sheathing.	Rattans, split or unsplit.
Fire Bricks.	Resin.
Fire Clay, lumps.	Rivets, iron.
Firewood.	Rope, being Galvanised Iron Wire.
Flock, Cotton.	Sail Canvas.
Flock, Woollen.	Salts, Epsom.
Fruit, Green.	Scale Board.
Globes.	School Slates.
Gold Bars.	Seeds for Agricultural or Horticultural purposes.
Gold Dust.	Shackles, Ships'.
Granite, in rough block.	Ships' Blocks and Sheaves.
Grapes.	
Guano.	
Hair Cloth for Hopkilns.	
Hair, unmanufactured.	
Harmoniums, specially imported for Churches and Chapels.	

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Shrubs of every description.	Tin Plates, unmanufactured.
Signal Lamps, Ships'.	Tow.
Slate in block.	Traction Engines and their Carriages.
Slate Pencils.	Trees of every description.
Soda Ash.	Type, Printing.
Soda, Caustic.	Valonia.
Soda, Silicate of.	Vegetables of every description.
Soldering Fluid.	Whalebone, Whalefins, from the Whale Fisheries.
Specimens of Natural History, Mineralogy, or Botany.	Whaling Implements and Gear of every description.
Steel, unmanufactured.	Wines and Spirits for the use of Her Majesty's Military Officers serving on full pay in this Colony, under such regulations as the Governor in Council may from time to time cause to be published in the <i>Gazette</i> .
Stone in rough block.	Wool, Flax, unmanufactured.
Sumac.	Woollen Waste.
Tablets, Memorial.	
Tanks, Iron.	
Tar.	
Terra Japonica.	
Thimbles, Ships'.	
Tiles, Draining.	
Tin, unmanufactured.	

\* All Goods imported for the use of Her Majesty's Government.

## (4.)

## DRAWBACKS.

Wine.	Malt Liquors.
Tea.	Candles, Wax and Composition.
Sugar.	Ginger.
Coffee.	Pepper.
Cocoa.	Sago.
Chicory.	Soda Crystals.
Currants.	Sulphur.
Raisins.	White Lead.
Dates.	Sheet Lead.
Rice.	Barcelona Nuts.
Hops.	Mustard.

Manufactures of silk, cotton, linen, and woollen, and all articles manufactured therefrom, drapery, haberdashery, hosiery, millinery, furs, hats, boots, shoes, wool-bags, and corn-sacks.

Manufactures of iron, tin, brass, copper, bronze, or any other metal, or any mixed metals, not being machinery, the same having been imported on or after the Fourteenth day of January, 1880.

## (5.)

## ACTS TO BE REPEALED.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>
37 Vict. No. 1.	"The Customs Duties Act, 1873."
38 Vict No. 5.	"The Customs Duties Act Amendment, 1874."